

621

**SUBMITTAL TO THE BOARD OF SUPERVISORS  
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA**



**FROM:** Auditor-Controller

**SUBMITTAL DATE:**  
November 1, 2011

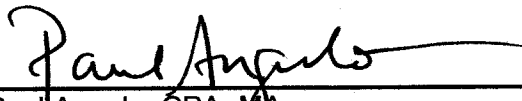
**SUBJECT:** Cash Overages & Shortages Report for the period of April 2011 through June 2011

**RECOMMENDED MOTION:** That the Board of Supervisors:

- 1) Approve the Cash Overages & Shortages Report for the period of April 2011 through June 2011;
- 2) Approve and direct the Auditor-Controller to make the budget adjustments on Schedule A to relieve cash shortages as presented on Attachment "A".

**BACKGROUND:** Pursuant to section 29390.1 of the Government Code and in accordance with provisions of the Board of Supervisors resolution adopted May 10, 1965, County entities' cash overages and shortages are reported to the Office of the Auditor-Controller. Attachment "A" identifies General Fund total cash shortages of \$458 and total cash overages of \$450 resulting in a net shortage of \$8.00. Cash overages are deposited into the General Fund and cash shortages are reimbursed accordingly. Attachment "B" identifies Other Funds' total cash shortages of \$2,347 and total cash overages of \$2,560 resulting in a net overage of \$213. Cash overages in Other Funds are deposited into the entities' respective operating funds.


Departmental Concurrence

  
 \_\_\_\_\_  
 Paul Angulo, CPA, MA  
 Auditor-Controller

|                       |                               |     |                         |          |
|-----------------------|-------------------------------|-----|-------------------------|----------|
| <b>FINANCIAL DATA</b> | Current F.Y. Total Cost:      | \$8 | In Current Year Budget: | No       |
|                       | Current F.Y. Net County Cost: | \$8 | Budget Adjustment:      | Yes      |
|                       | Annual Net County Cost:       | \$0 | For Fiscal Year:        | FY 11/12 |

|  |   |                                     |
|--|---|-------------------------------------|
| <b>SOURCE OF FUNDS:</b><br>General Fund and Other Respective Operating Funds | <b>Positions To Be Deleted Per A-30</b> | <input type="checkbox"/>            |
|  | <b>Requires 4/5 Vote</b>                | <input checked="" type="checkbox"/> |

**C.E.O. RECOMMENDATION:** APPROVE

BY:   
 Karen L. Johnson

**County Executive Office Signature**

FISCAL PROCEDURES APPROVED  
 PAUL ANGULO, CPA, AUDITOR-CONTROLLER  
 BY:   
 SAMUEL WONG

Policy  
 Policy


Consent  
 Consent

Dept's Recomm.:  
 Exec. Ofc.:

MINUTES OF THE BOARD OF SUPERVISORS

On motion of Supervisor Buster, seconded by Supervisor Ashley and duly carried by unanimous vote, IT WAS ORDERED that the above matter is approved as recommended.

Ayes: Buster, Tavaglione, Stone, Benoit and Ashley  
 Nays: None  
 Absent: None  
 Date: November 1, 2011  
 xc: Auditor, EO

Kecia Harper-Ihem  
 Clerk of the Board  
 By:   
 Deputy

## Schedule A

Increase Appropriation:

|                         |               |     |
|-------------------------|---------------|-----|
| 10000-1300100000-523210 | Cash Shortage | \$8 |
|-------------------------|---------------|-----|

Decrease Appropriation:

|                         |                                 |     |
|-------------------------|---------------------------------|-----|
| 10000-1109000000-581000 | Appropriation for Contingencies | \$8 |
|-------------------------|---------------------------------|-----|

## Attachment "A"

**GENERAL FUND  
SCHEDULE OF CASH OVERAGE & SHORTAGE**

*April 1, 2011 through June 30, 2011*

| DEPARTMENT                 | DATE           | OVERAGE | SHORTAGE | NET OVERAGE (SHORTAGE) |
|----------------------------|----------------|---------|----------|------------------------|
| County Clerk-Recorder      |                |         |          |                        |
|                            | April 2011     | 23.31   | 110.10   | (86.79)                |
|                            | May 2011       | 57.05   | 15.00    | 42.05                  |
|                            | June 2011      | 42.50   | 65.00    | (22.50)                |
|                            | Sub Total      | 122.86  | 190.10   | (67.24)                |
| Treasurer/Tax Collector    |                |         |          |                        |
|                            | April 2011     | 1.02    | 4.59     | (3.57)                 |
|                            | June 2011      | 25.00   | -        | 25.00                  |
|                            | Sub Total      | 26.02   | 4.59     | 21.43                  |
| TLMA/Planning              |                |         |          |                        |
|                            | April 2010     | -       | 120.00   | (120.00)               |
|                            | Sub Total      | -       | 120.00   | (120.00)               |
| Board of Supervisor        |                |         |          |                        |
|                            | May 2011       | -       | 12.70    | (12.70)                |
|                            | Sub Total      | -       | 12.70    | (12.70)                |
| EDA/ Facilities Management |                |         |          |                        |
|                            | April 2011     | -       | 2.00     | (2.00)                 |
|                            | Sub Total      | -       | 2.00     | (2.00)                 |
| Community Health           |                |         |          |                        |
|                            | September 2010 | 5.00    | -        | 5.00                   |
|                            | October 2010   | 20.00   | 16.00    | 4.00                   |
|                            | November 2010  | 37.00   | 24.00    | 13.00                  |
|                            | December 2010  | 9.00    | 19.00    | (10.00)                |
|                            | January 2011   | -       | 32.00    | (32.00)                |
|                            | April 2011     | -       | 11.00    | (11.00)                |
|                            | May 2011       | 69.00   | -        | 69.00                  |
|                            | June 2011      | 159.00  | 25.00    | 134.00                 |
|                            | Sub Total      | 299.00  | 127.00   | 172.00                 |
| Sheriff                    |                |         |          |                        |
|                            | April 2011     | -       | 1.00     | (1.00)                 |
|                            | May 2011       | 2.00    | -        | 2.00                   |
|                            | Sub Total      | 2.00    | 1.00     | 1.00                   |

|                          |    |        |    |        |    |        |
|--------------------------|----|--------|----|--------|----|--------|
| General Fund Grand Total | \$ | 449.88 | \$ | 457.39 | \$ | (7.51) |
|--------------------------|----|--------|----|--------|----|--------|

## Attachment "B"

**OTHER FUNDS  
SCHEDULE OF CASH OVERAGE & SHORTAGE  
(NOT REIMBURSED BY THE GENERAL FUND)**

April 1, 2011 through June 30, 2011

| DEPARTMENT                                  | DATE           | OVERAGE  | SHORTAGE | NET<br>OVERAGE<br>(SHORTAGE) |
|---|----------------|----------|----------|------------------------------|
| EDA - National Date Festival                |                |          |          |                              |
|   | February 2011  | 1,114.00 | 687.00   | 427.00                       |
|   | May 2011       | -        | 0.87     | (0.87)                       |
|   | Sub Total      | 1,114.00 | 687.87   | 426.13                       |
| TLMA/Counter Services                       |                |          |          |                              |
|   | June 2011      | 40.00    | -        | 40.00                        |
|   | Sub Total      | 40.00    | -        | 40.00                        |
| Riverside Local Agency Formation Commission |                |          |          |                              |
|   | August 2011    | -        | 100.00   | (100.00)                     |
|   | Sub Total      | -        | 100.00   | (100.00)                     |
| Riverside County Regional Medical Center    |                |          |          |                              |
|   | April 2011     | 109.25   | 215.84   | (106.59)                     |
|   | May 2011       | 125.26   | 17.32    | 107.94                       |
|   | June 2011      | 88.91    | 119.54   | (30.63)                      |
|   | Sub Total      | 323.42   | 352.70   | (29.28)                      |
| Waste Management                            |                |          |          |                              |
|   | April 2011     | 17.50    | 30.10    | (12.60)                      |
|   | May 2011       | 6.50     | 49.25    | (42.75)                      |
|   | June 2011      | 44.25    | 62.05    | (17.80)                      |
|   | Sub Total      | 68.25    | 141.40   | (73.15)                      |
| EDA County Free Libraries                   |                |          |          |                              |
|   | August 2010    | 7.58     | 40.63    | (33.05)                      |
|   | September 2010 | 49.27    | 92.78    | (43.51)                      |
|   | October 2010   | 111.13   | 150.08   | (38.95)                      |
|   | November 2010  | 137.94   | 162.79   | (24.85)                      |
|   | December 2010  | 105.71   | 48.32    | 57.39                        |
|   | January 2011   | 74.37    | 99.81    | (25.44)                      |
|   | February 2011  | 24.67    | 76.32    | (51.65)                      |
|   | March 2011     | 175.16   | 100.19   | 74.97                        |
|   | April 2011     | 119.20   | 187.78   | (68.58)                      |
|   | May 2011       | 46.80    | 55.52    | (8.72)                       |
|   | June 2011      | 162.17   | 50.70    | 111.47                       |
|   | Sub Total      | 1,014.00 | 1,064.92 | (50.92)                      |

|                         |    |          |    |          |        |
|-------------------------|----|----------|----|----------|--------|
| Other Funds Grand Total | \$ | 2,559.67 | \$ | 2,346.89 | 212.78 |
|-------------------------|----|----------|----|----------|--------|

Net Overage (Shortage) Other Funds : \$ 212.78

Net Overage (Shortage) General Fund : (7.51)

Total Net Overage (Shortage) : \$ 205.27